

G. P. LAMMERT.AUCTIONEER, APPRAISER
AND SURVEYOR.

Public Auctions.

THE Undersigned has received instructions to sell by Public Auction,

on

THURSDAY, March 27, 1919,

commencing at 1 a.m.

at his Sales Rooms, Duddell Street,

An Assortment of English

Paints and Varnishes.

Comprising:

Ferruginous Grey, Red, Super, En-

gine, Green, Moist, C. 100, Purple

Brown, Moist, Colour, Super, Chocolate,

Sanitary Paints, Black Japan, Hard

Drying Carriage Varnish, etc.

Also

A Quantity of Aquatinta Washable

Disemper, (in various colours).

And

One Lot of "Robb's" Enamel in

various tints.

On view from Wednesday, the 26th

inst.

Terms: Cash on delivery.

GEO. P. LAMMERT,

Auctioneer.

Hongkong, March 22, 1919.

on

FRIDAY, March 28, 1919,

commencing at 2.30 p.m.

at No. 4 Peak Road.

A Quantity of Valuable

Household Furniture,

comprising:

Silk tapestry covered drawing room

suite, teak chiffonier, teak hatstand

colours, engravings, etchings, orna-

ments, tapestry curtains, pile carpets and

rugs, electric fittings, etc.

Teak extension dining table and

maroon covered chairs, teak sideboard

and dinner wagon with bevelled mir-

rors, teak ice chest, brass fenders,

dinner and dessert services, electro-

plate and glass ware, cutlery, etc.

Solid double brass bedstead, teak

single and double wardrobes with

bevelled mirrors, teak bureau with

bevelled mirrors, marble top washstands,

tapestry and maroon covered rockers,

toilet crockery, etc., etc.

Also

A few pieces of Canton Black-

wood,

comprising:

Tables, chairs, settees, flower stands,

music and curio cabinet, stools and

overmantel, etc.

And

One Cottage Piano by John

Brinsmead & Sons.

(in fine condition).

On view from Thursday the 27th

inst.

Catalogues will be issued.

Terms: Cash on delivery.

GEO. P. LAMMERT,

Auctioneer.

Hongkong, March 21, 1919.

on

WEDNESDAY, April 2, 1919,

commencing at 2.30 p.m.

at No. 2 Minden Villa, Kowloon.

A Quantity of

Valuable Household Furniture,

comprising:

Mahogany drawing room suite,

mahogany couch, easy chairs, desk &

bookcase, cherrywood table, blackwood

teapots, console mirror, marble clock,

curtains, carpets, etc., etc.

Teak extension dining table & chairs,

teak sideboard & dinner wagon, teak

silver cabinets, American refrigerator,

silver, community & electro-plate

ware, cutlery, dinner & dessert services,

glassware, etc., etc.

American made mahogany twin beds-

steads, double teak & iron bedsteads,

American made mahogany dresser,

single & double mahogany & teak

wardrobes with bevelled mirrors,

chiffonier with bevelled mirror, teak

dressing table and marble top wash-

stands, etc., etc.

Also

Pantry and kitchen requisites.

And

Victrola with cabinet and records.

Electric ceiling fan.

On view from Tuesday, the 1st April.

Catalogues will be issued.

Terms: Cash on delivery.

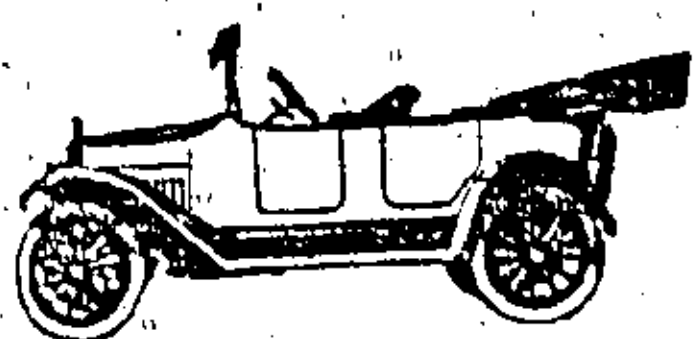
GEO. P. LAMMERT,

Auctioneer.

Hongkong, March 25, 1919.

INTIMATIONS.

METEOR GARAGE

Sole distributors of
MAXWELL CARS.Automobiles for Hire
and for Sale
at reasonable Prices.Phone 2500.
65 Des Vœux Road
Central.KODAKS
& FILMSPlates & Papers.
Developing & Printing
Undertaken.**A. TACK & CO.,**
26, Des Vœux Road Central.

FURS & CARPETS.

Save your furs and carpets by
storing them in our Cold Storages for
the summer months.For particulars as to packing and
rates apply toTHE DAIRY FARM ICE & COLD
STORAGE CO., LTD.

FOR SALE

Yvet's

CATALOGUES

for

1919.

GRACA & CO.,
No. 10, Wyndham Street,
P. O. Box 520. Hongkong.

JAPANESE MAKERS.

Every kind of Footwear.

MADE

TO

ORDER

**OHERRY & CO.,**
PEDDER STREET,
Opposite Hongkong Hotel
Telephone No. 491.
Hongkong, March 20, 1919.

PUBLIC AUCTIONS.

THE Undersigned has received instructions to sell by Public Auction

on

WEDNESDAY, April 3, 1919,

commencing at 12 o'clock (noon),

at his Sales Rooms, Duddell Street,

(for account of the concerned).

The Wreck of the

S.S. YIAMSAMUD

(2932 tons nett register)

As she now lies on Alligator Island

(near Foo-how) with all anchors,

chains, gear and appurtenances,

etc., etc., etc.

Terms: Cash on full of hammer when

the wreck will be at purchaser's risk.

GEO. P. LAMMERT,

Auctioneer.

Hongkong, March 19, 1919.

FOR SALE.

Two Cycle 14 H.P. Fay & Bowen

Kerosene Engine, Marine Type, with

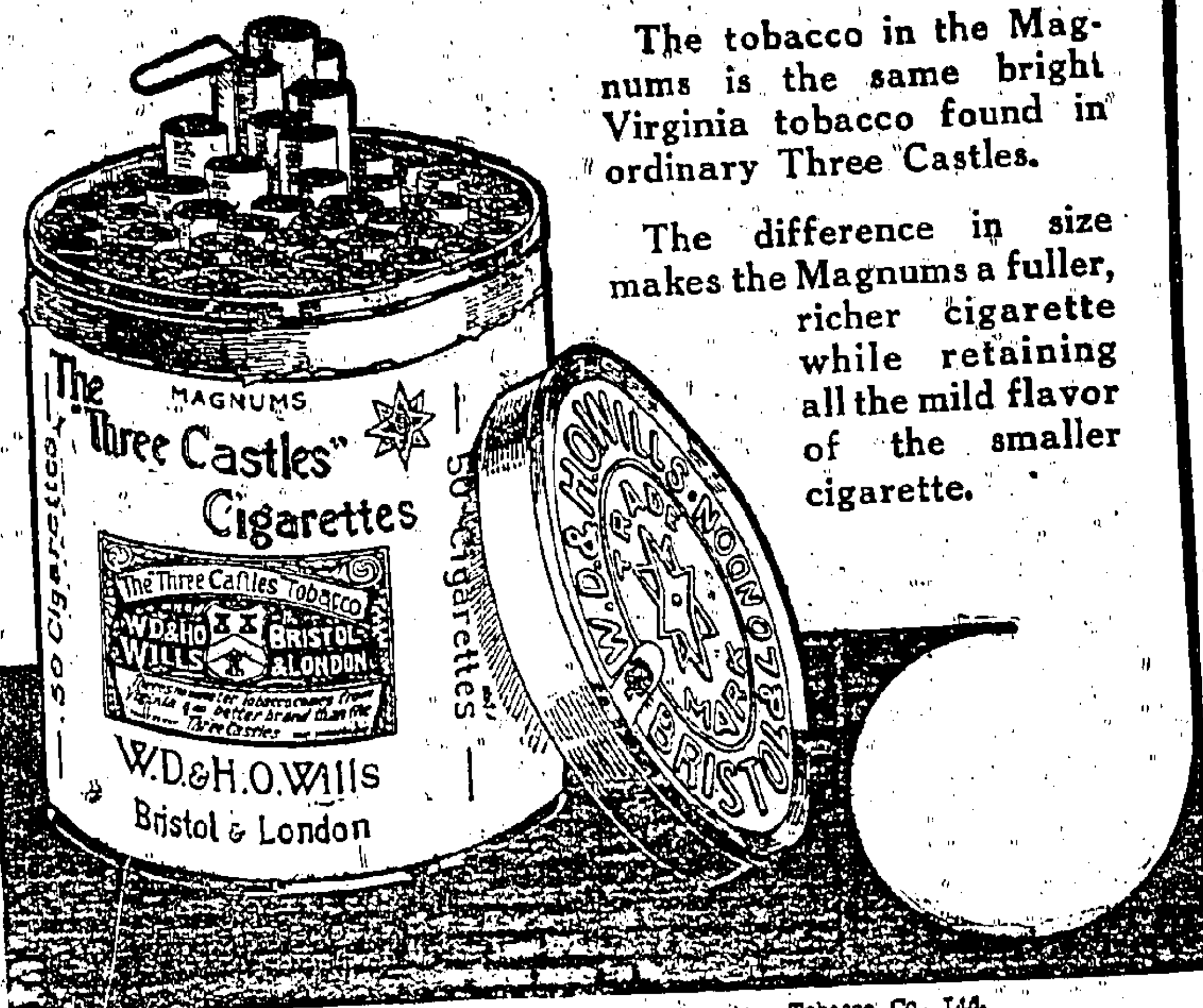
reversing gear, shafting and propeller.

Apply GEO. P. LAMMERT.

The
"Three Castles"
Virginia Cigarettes

MAGNUMS

Better because larger.

The tobacco in the Mag-
nums is the same bright
Virginia tobacco found in
ordinary Three Castles.The difference in size
makes the Magnums a fuller,
richer cigarette
while retaining
all the mild flavor
of the smaller
cigarette.

This advertisement is issued by the British-American Tobacco Co., Ltd.

A CHURCH STORY.

THE Undersigned have received in-
structions from W. Mearns
Scott Esq., to sell by Public Auction,

on

MONDAY, March 31, 1919,

commencing at 2.30 p.m.

at his residence "La Hacienda"

No. 73 The Peak.

The Whole of his Valuable

Household Furniture,

Comprising:

Chesterfield couch, Tapestry covered

cozy corner, Teak writing desk and

bookcase, Teak curio cabinet, copper

fender and coal scuttle, Electric stand-

ard and table lamps, Pile carpets and

Rugs, Lace, Tapestry and easement

curtains, etc., etc.

Teak dining table and chairs, Teak

sideboard and dinner wagon, Sectional

bookcase, Oak smoking cabinet, Teak

ice chest, Screens, Dinner and breakfast

services, Cutlery and Glass ware,

etc., etc.

Brass and teak twin bedsteads, Teak

toilet tables with bevelled mirrors,

Marble top washstands, Teak wardrobe

and chest of drawers, Oak Bedroom

suite, Tin lined box couch, Toilet

crockery, etc., etc.

Also

One Tennis centre net and boundary

net (early new)

One Lawn Mower,

A Large quantity of Plants in pots.

And

One Cottage Piano by "Collard &

Collard"

(in fine condition).

On view from Saturday, the 23rd

inst.

Catalogues will be issued.

Terms: Cash on delivery.

GEO. P. LAMMERT,

Auctioneer.

Hongkong, March 21, 1919.

MARTIN'S
APOL STEEL
PILLSA French Remedy for all irregularities.
Thousands of ladies always keep a box of
Martin's Apol Steel Pills in the home, and find
them of great use in all cases of the system.
They are not only a preventive, but a cure.
They are not only a preventive, but a cure.
They are not only a preventive, but a cure.MARTIN'S
APOL STEEL
PILLSTHE NEW FRENCH REMEDY.
THERAPION No. 1
THERAPION No. 2
THERAPION No. 3No. 1 for Menstrual Disorders. No. 2 for Piles &
Hemorrhoids. No. 3 for Gynecological Disorders.
Sole Importers: THE CHINA MAIL, 111, N. B. ROAD,
HONG KONG. SEE TRADE MARK WORD "THERAPION" IN
BOTTLE CAP. STAMP APPLIED TO EACH BOTTLE.Talking about three-penny-bits and
coins that are too large and coins
that are too small, a certain father
promised his little boy that he should
have every five-shilling piece that he,
father, got, and promised his little
girl that she should have every three-
penny-bit that he got. The little
boy was very much pleased, and the
little girl was rather hurt. After
the first week or two the emotions
were the other way about. The
little boy was still growling in
poverty and the little girl was rolling
in wealth. There must be a moral
in this, if one could only find it.

UNREST IN THE NAVY.

With regard to the instances of
unrest in the navy which have been
disclosed recently, the Press Associa-
tion learns on high authority that
the cases of overt acts of indiscipline
have been rare and isolated. Doubt-
less the recent increases of pay have
had a good effect.A curious fact about the men's
representations and petitions is that
they have almost invariably asked
not only for improved conditions for
themselves, but also for their offi-
cers, thus affording clear evidence of
the excellent feeling which has al-
ways marked the relationship of
officers and men in the navy.

KING'S SWEEP.

Mr. Jenkins, the King's sweep, has
been telling an interviewer that it is
quite possible for a master-sweep in
a small way of business to make £7
a week (writes a correspondent).
And anyone who inquires into the
curious ways of the trade will agree
that he earns it. Of course, small
sweeps, known to the people of an
earlier generation as "climbing
boys," no longer explore the sooty
heights of a chimney when sweeping
is toward. That was done away with
more than thirty years ago, and
sweeps' apprentices of to-day must
be over sixteen, and even then must
be registered. But, in point of fact,
the boys of to-day are not at all eager
to be sweeps, and an apprentice is
a rarity. The man who engages him-
self to a master-sweep has to be out
and about at four o'clock in the
morning. His first business is to
learn something of the general way
of building chimneys and then some-
thing of how roofs are planned. It
is only the small master-sweeps who
will use the jointed rods and brush,
known collectively as a "machine."
The operators on a bigger scale use
the rope and ball. The man on the
roof lowers the ball, which drags
through the chimney the ropes to
which the circular brush is attached.
Gas fires do not do away entirely
with the need for a periodical visit
from the sweep. Only when the
electric era sets in will his plaintive
voice cease to be heard in our land.A Los Angeles youngster on his
initial visit to church was extremely
interested when his father started to
take up the collection. Unable to
stand the strain he daintily clasped his
mother and attached himself as con-
veyer to papa, following him down the
aisle with his eyes growing larger and
rounder as the money flowed in.
This method of obtaining wealth was
new to him, but he thought he knew
his destination and as the ushers
reached the rear of the church, and
turned for the solemn march to the
pulpit, his voice rang over the room,
"Give it to me, dad, I can take it
to mamma!"

FRANCE AND HUGO.

France is recalling an utterance
made by Victor Hugo in 1890, but
shows little desire to act up to it.Then France will suddenly
arouse herself. She will become
formidable. She will regain Alsace
and Lorraine. Is it enough? No!
No! She will capture Metz—
Trevies, Mainz, Cologne, Coblenz.
And you shall hear France cry:
"The clock strikes my hour! Ger-
many hear me! Am I thine enemy?
No, I am thy sister! I have taken
all from thee, I return all to thee
upon one condition: that we shall
no longer be a divided people; that
we shall be one united family, one
republic. I will demolish my fort-
resses, thou thine—my vendetta is
brotherhood. No more frontier.
The Rhine, mine and thine. . . .
We shall be the liberty of Europe.
And now let us chop, haps, for we
have rendered each other a reciproc-
ated service. Thou hast freed me
from my emperor; I will free thee
from thine."

WELL STOPPED.

We are indebted for the following
story to a barrister who was once a
solicitor.An eminent K.C., briefed in a
great case, was appointed to sit on
the eve of trial. Thereupon his clerk
returned the brief with some regret,
but not the cheque for several hun-
dred guineas which had accompanied the
papers. The instructing solicitor
stepped across to the K.C.'s
chambers to offer his congratulations
and incidentally to draw attention to
this little oversight. "Yes," said
the K.C., "I quite appreciate your
point, but I am really sorry I can-
not return the cheque. I would
really be very glad to do so, but it
would be against all precedent."
Said the solicitor: "I quite appre-
ciate your difficulty, and thought
there might be something of that
kind, so on my way to your chambers
I called at my banker's and stopped
the cheque."

G. FALCONER & CO., LTD.

WATCHMAKERS & JEWELLERS.

Hotel Mansions.

Agents for:—ADMIRALTY CHARTS,

ROSS'S BINOCULARS and TELESCOPES,

KELVIN'S NAUTICAL INSTRUMENTS,

BENSON'S ENGLISH WATCHES,

ENGLISH SILVERWARE, direct from Manufacturers,
High Class English Jewellery.

MACARONI, PASTE STARS, EGG NOODLES,

VERMICELLI,

AND ALL KINDS OF SOUP STUFFS.

A. L. our Pastes bear the "Rooster" label and are made from Flour of the Best
Quality containing a large percentage of Gluten. Starch and Gluten are the
principal components of Flour. Gluten is easier to digest and contains more
nutriment than Starch. Manufactured under the most sanitary conditions.
Large quantities have been exported to various important cities in the World.
Terms moderate, especially for Agencies. Orders executed promptly.

THE HING WAH PASTE MANUFACTURING CO., LTD.

Head Office: No. 47 and 49, Connaught Road, Central, Hongkong; Telephone 1299.

Principal Factory: No. 71, North Soochow Road, Shanghai, China; Telephone 381.

Branch Factory: Wing Hing Street, Causeway Bay, Hongkong.

Cable address: "HINGWAH."

The latest model "Chandler," "Hudson," "Oakland" cars for hire.

Theatre parties.

Shopping, etc., at moderate charges.

Our cars are only driven by experienced drivers, so that all clients can

be sure of every comfort and reliability.

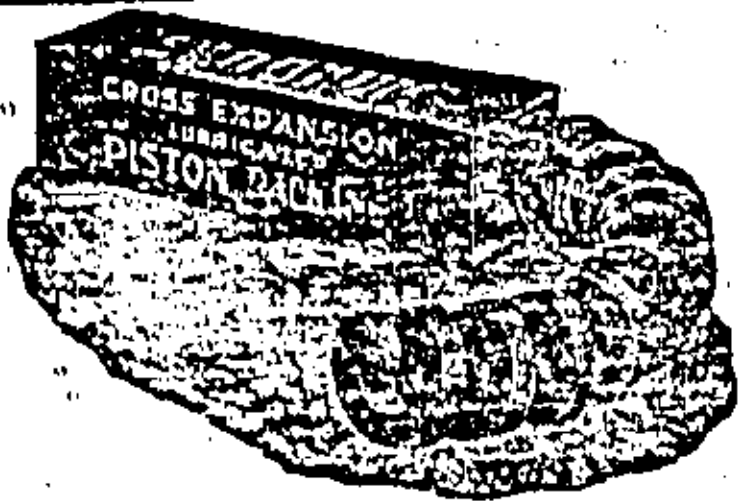
Large stocks of spare parts and children's "Skidders" on sale.

Motor cars, launches and cycles, repairing done daily.

Call and inspect.

TANG TSUM,

Manager and Proprietor.

The 100 %
Cross Expansion
Packing.

Sold by:—

GERNI, DREWARD & CO.
Telephone 111.

HOTELS AND CAFES.

THE HONGKONG HOTEL

AND

GRILL ROOM

J. H. TAGGART

MANAGER

THE PEAK HOTEL.

1,500 Feet above Sea Level.

15 Minutes from Landing Stage.

Under the Management of—

Mrs. BLAIR.

KING EDWARD HOTEL

CENTRAL LOCATION

ALL ELECTRIC TRAMS Pass Entrance. Electric Lifts, Fans and Lighting
A European Bath and Sanitary Fittings. Hot and Cold Water System
throughout. Best of Food and Service.
Telephone 373. Telegraphic Address: "VICTORIA"
J. WITCHELL, Manager.

PALACE HOTEL

KOWLOON.

(Two minutes from Star Ferry).

Recently renovated and refurnished, electric light and fans throughout
and entirely under new management. Cuisine under the personal supervision
of the proprietor, Bar and Billiard Rooms. Terms moderate. Special terms to
families on application to

Telephone K. 3. Telegraphic Add.: "PALACE"</

Hughes & Hough
AUCTIONEERS TO THE GOVERNMENT

General Auctioneers
Share, Coal and General
Produce Brokers and
Commission Agents.

PROPRIETORS
"Te-Kwa-Wan" Coal Storage.

Codes used
Bentley's
A. 1. 2. 3. 4. 5. 6. 7. 8. 9. 10.
A 1 Telegraphic Code.

Telephone Address
"HONGKONG" HONGKONG.

PUBLIC AUCTIONS.

PUBLIC AUCTIONS.

THE Undersigned has received instructions from The Hon. the Commr. of Police to sell by Public Auction,

on
THURSDAY,
March 27, 1919, at 11 a.m.,
at Yau-ma-tei Police Station,
No. 6 Police Pinnace
AND
No. 8 Police Pinnace
Hall Teakwood.

Length ... 49 feet
Beam ... 8 " 4 inches.
Engines compound, non-condensing.
Inspecting orders may be had from the undersigned.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers to the Government.
Hongkong, March 18, 1919.

PUBLIC AUCTIONS.

THE Undersigned has received instructions from The O.C., R.A.S.C. to sell by Public Auction, on

THURSDAY,
March 27, 1919, at 2.30 p.m., at
The Army Service Corps Boat Shed,
Army Service Corps Pier,
A NUMBER OF LOTS
Rice, Atta, Gram,
Ghee, Tobacco,
Powra, Lime Juice
Concentrated Soup
AND
Mutton Essence.

On view day of sale.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers to the Government.
Hongkong, March 25, 1919.

THE Undersigned has received instructions to sell by Public Auction, (For Account of the Concerned), on

FRIDAY,
March 28, 1919, commencing at 2.30 p.m.
at their Sales Rooms, No. 8, Des
Voeux Road, Corner of
Lee House Street.

A LARGE ASSORTMENT OF
Chinese Porcelains and Corior,
comprising:—

A variety of 5-coloured and 3-coloured
Vases and Plates, Blue and white
Vases and Figures, etc., old Bronzes,
including Incense Burners of the Sung
and Ming Dynasties, Pekinese Cloisonne,
Amber, Jadestone, Crystal and Agate
Vases and Ornaments, Beads, etc.,
Carved Bamboo Ware and a number of
Snuff Bottles.

Also
Old Lacquered Screens, Embroideries,
etc., etc.

The greater portion of the above
stock has recently arrived from the
North and includes pieces from the
Sung, Ming, Kanghi, Yungching,
Kienlung and Tchowking Periods.
Catalogues will be issued.

On view day of sale.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers.
Hongkong, March 14, 1919.

(For Account of the Concerned),

ON
SATURDAY,
March 29, 1919, at 11 a.m.,
at No. 1, Hart Avenue, Kowloon.

THE SUNDAY
Valuable Household Furniture,
etc., etc., etc.,
therein contained.

Including POT PLANTS and
ELECTRIC FITTINGS.

(Particulars from Catalogue).
On view day of sale.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers.
Hongkong, March 18, 1919.

PUBLIC AUCTIONS.

THE Undersigned have received instructions to sell by Public Auction, (For Account of the Concerned), on

SATURDAY,
March 29, 1919, at 2.30 p.m., at
No. 18, Chatham Road, Kowloon.

SUNDAY
HOUSEHOLD FURNITURE,
therein contained.

Consisting of:—
Hall Stand, Two Dinner Waggon,
Bookcase, Roll-top Desk, 4-Fold Em-
broided Screen, Two Large Wardrobes,
a large quantity Rattan Furniture,
Shanghai Bath, Stove, Cooking Utensils,
Also
PIANO by Chappel, London, and
Gentle Bicycle.

On view day of sale.

Catalogues will be issued.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers.
Hongkong, March 25, 1919.

on
MONDAY,
March 31, 1919, at 11 a.m.,
at his residence No. 116 Plantation
Road, the Peak.

A very choice collection of
POT PLANTS.

Including Australian and Canadian
Roses, Fuchsias, Begonias, Azaleas,
Carnations, Dahlias, Cyclamen, Ger-
aniums, Violets, Fregias, Maidenhair,
Asparagus, Plumbago and Asparagus
Springer, Arum and Amaryllis Lilies,
and many Annuals, also Dahlia Roots,
Cactus Peony—Single and Collarette.

Also
1 Monkey and one fowl house and a
number of Leghorn and Brahma fowls.
(Particulars from Catalogue).
On view from Saturday the 29th
inst.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers.
Hongkong, March 24, 1919.

THE Undersigned have received instructions from F. B. L. BOWLEY, Esq., to sell by Public Auction, on

TUESDAY,
April 1, 1919, at 2.30 p.m.,
at his residence No. 7 Mountain View,
The Peak.

THE
valuable Household Furniture,
CURIOS, &c., &c.,
therein contained.

Comprising:—
Teakwood hallstand, Upholstered
arm-chairs, sofa and pouffe, Blackwood
desk, tables, arm-chairs and stands,
large Axminster carpet (good as new),
engravings and paintings, brass fender,
fire brasses, China, silver and brass
ornaments, Singer sewing machine
(good as new), gramophone, Carpets &
rugs, Crotone and lace curtains,
&c., &c., &c.

Extension dining table and chairs,
glass cabinet, sideboard, oak desk,
&c., &c., a quantity of good cut glass-
ware, crockery ware, &c., white
enamelled twin bedsteads (hair mattresses),
teak and iron bedsteads and cots,
stair carpet and rods.

Fumed teakwood wardrobes, wash-
stand, toilet tables and double toilet set,
Liberty handwoven carpet, bathroom,
partry and kitchen utensils, garden
tomb, toys, bamboo blinds (good as
new), travelling bath, electric fittings,
fan and table lamps, etc.

(Particulars from Catalogue).
On view Monday morning and day
of sale.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers.
Hongkong, March 24, 1919.

FOR SALE.

THE Undersigned have received instructions to sell

at their Sales Rooms, No. 8,
Des Voeux Road, Corner of
Lee House Street.

One complete set Engines and
Boiler in good working order.

DESCRIPTION:
Set of Compound Engines, 16 x 33,
by 24 stroke.
Boiler, 12 x 10, working pressure
120 lbs. on Veritas survey.

To be sold in one lot, together with
Engine Seat, Shafts and Propeller and
all piping, &c., connected with the
above mentioned Engines and Boiler.

Also
Anchors and Chains, Wooden Mast,
And
2 Navigating Compasses.

At present stored at Kwong Tung
Chong's shipyard.

Inspecting orders and further parti-
culars may be had from the undersig-
ned.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers.
February 21, 1919.

WANT
ADVERTISEMENTS

35 WORDS 3 INSERTIONS,
\$1. PREPAID.
Every additional 5 words 4 Cents.

WANTED.

ENGLISHMAN WANTS FURNISHED ROOM either with or without board from May 1st. Lower level or central preferred. Apply No. 1110, c/o "China Mail."

FOR SALE.

FOR SALE—VICTROLA GRAMOPHONE No. IX, in new condition; also about 60 records. Apply No. 1709, c/o "China Mail."

TO LET.

TO LET.—2 ROOMS on the Ground Floor of Hongkong Club Annex. Apply to The Secretary.

TO LET.

TO LET from 15th April, 1919—1st Floor, No. 33 Nathan Road, Kowloon, (Dairy Farm Co.'s premises). Apply to Secretary, The Dairy Farm, Ice & Cold Storage Co., Ltd.

TO LET.

A FLAT in Nathan Road, Kowloon. Apply to—
HUMPHREYS ESTATE & FINANCE CO., LTD.
Alexandra Buildings.
Hongkong, March 12, 1919.

TO LET.

New Houses in Nathan Road, Kowloon, No. 10
Ground and First Floors
No. 12
Ground, First & Second Floors
No. 14
Ground and First Floors
No. 16
Ground Floor.

New Houses in Mody Road, Kowloon, No. 2
and the
Ground Floors in
Nos. 4, 10 & 12.

Light and Airy. Electric Light & Bell installation, excellent sanitary fittings and arrangements including Water Closets, Enamelled Baths (European Style).

Terms moderate.

Apply to—
LAI HIN MAN,
Manager.
Tong Wa Building Agency,
No. 43A Queen's Road East, Hongkong, or
No. 10 Nathan Road, Kowloon.

HONGKONG DOG, CAT, POULTRY AND PIGEON SHOW 1919.

A Show in connection with the above will be held (by kind permission of the Stewards, Hongkong Jockey Club) with- in their enclosure Happy Valley on SATURDAY April 12, 1919.

Entry forms containing full particulars may be obtained on application to the undersigned.

G. W. GEGGE,
Hon. Secretary and Treasurer,
c/o MESSRS. HUGHES & HOUGH,
Hongkong, March 19, 1919.

FOR SALE.

(FOR ACCOUNT OF THE CONCERNED).
At their Sales Rooms, No. 8,
Des Voeux Road, Corner of
Lee House Street.

Motor Yacht "IRENE"
Built 1915 recently thoroughly over-
hauled painted and varnished.
Length ... 32 feet
Beam ... 7 "
Draft ... 3 "

Motor "Scripps" heavy duty 14 H.P.
Cabin enlarged to seat 6 passengers
Lavatory, Ice box, Electric light, &c.,
&c., including Extra large Battery for
Electric light, 2 sets steering gear
Engine room, Telegraph, lamps, 2 new
cannings, sails, electrical horn, ventilators,
lifebuoy, &c., &c., &c.

For further particulars apply to the
Undersigned.

Terms—Cash.

HUGHES & HOUGH,
Auctioneers.
Hongkong, March 25, 1919.

NOTICES.

CHINA SUGAR REFINING COMPANY, LIMITED.

NOTICE

THE FORTY-FIRST ORDINARY ANNUAL MEETING OF THE SHAREHOLDERS of the above Company will be held at the Offices of the General Agents, Fadder's Street, on THURSDAY, the 27th instant, at 11.30 a.m. for the purpose of receiving the Report and Statement of Accounts for the year ending 31st December, 1918.

The Transfer Books of the Company will be CLOSED from the 13th to 27th March, both days inclusive.

JARDINE, MATHESON & CO., LTD.,
General Agents.
Hongkong, March 4, 1919.

HONGKONG FIRE INSURANCE COMPANY, LIMITED.

NOTICE TO SHAREHOLDERS.

THE FIFTIETH ORDINARY MEETING OF SHAREHOLDERS will be held at the Offices of the undersigned at Noon, on SATURDAY, the 29th instant.

The TRANSFER BOOKS of the Company will be CLOSED from the 15th to the 29th instant, both days inclusive.

At this Meeting a Resolution will be proposed that, owing to the Consulting Committee being now made up to the maximum number of eight, the remuneration to the Committee be increased from \$7,000 to \$8,000.

JARDINE, MATHESON & Co., Ltd.
General Managers.
HONGKONG FIRE INSURANCE COMPANY, LIMITED.
Hongkong, March 12, 1919.

THE CHINA PROVIDENT LOAN & MORTGAGE CO., LTD.

THE TWENTYSECOND ORDINARY ANNUAL MEETING OF SHAREHOLDERS in the Company will be held at the Offices of the Company, St. George's Building, No. 6 Cornhill Road on TUESDAY, April 1, 1919, at 11 a.m. for the purpose of receiving a Statement of Accounts and the Report of the General Managers for the year ending December 31, 1918, and electing a Consulting Committee and Auditors.

The TRANSFER BOOKS of the Company will be CLOSED from WEDNESDAY March 26, until TUESDAY April 1, 1919, both days inclusive.

SHEWAN TOMES & CO.
General Managers.
Hongkong, March 21, 1919.

THE HONGKONG AND WHAMPOA DOCK COMPANY, LIMITED.

NOTICE IS HEREBY GIVEN that the ORDINARY YEARLY MEETING OF SHAREHOLDERS will be held in the Office of the Company, 2 Queen's Buildings, Hongkong, on MONDAY, 31st March, 1919, at noon, for consideration of the Directors' Report and Statement of Accounts for the year ending 31st December, 1918.

The SHARE REGISTER and TRANSFER BOOKS will be CLOSED from the 22nd to the 31st inst., both days inclusive.

By Order of the Board of Directors.
R. M. DYER,
Chief Manager.
Hongkong, March 15, 1917.

HONGKONG SCHOOLS' ATHLETIC SPORTS.

THE ANNUAL ATHLETIC SPORTS for the Combined Hongkong Schools will be held on FRIDAY, March 28th, at the RACECOURSE. There will be the usual races for Fast Pupils, namely, Two Miles Bicycle Race, (Handicap), and Seven Furlongs Flat Race (Handicap). The entrance fee for these two races is 50 Cents, and the names may be given in on the field.

Hongkong, March 21, 1919.

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PHILIPPINE ISLANDS: A. S. WATSON & Co., Manila.

SHANGHAI: Messrs. KELLY & WALSH, Ltd., Kobe and Yokohama.

JAPAN: Messrs. KELLY & WALSH, Ltd., Kobe and Yokohama.

CANTON: W. G. HUMPHREYS & Co.

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5, Wyndham Street, Hongkong.

NOTICES.

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White and Colours.

Linens and Muslins.

The "China Mail" is now on sale at, and will be delivered by Messrs. W. G. Humphreys and Co. Shamsen, Canton, who have been appointed our agents.

The China Mail.

"TRUTH, JUSTICE, PUBLIC SERVICE."

HONGKONG, WEDNESDAY, MARCH 26, 1919.

BRITISH PRUSSIANS.

Assuming that the facts in the case of Sir Francis Fletcher Vane are as *Truth* reports them, we may safely say it is one more confirmation of a belief steadily gaining ground that there is in existence a sort of British Prussian, a British Junker, a Homeland Hun. In this case his habitat is the War Office, unless he has lately been taken out to be tarred and feathered.

Briefly, the facts are thus recited. On the outbreak of war, Sir Francis Vane, then resident in Italy, and 52 years of age, telegraphed to the War Office offering his services. He is an old Army officer. His offer was accepted. He travelled home at his own expense, and was employed in England until the Sinn Fein rebellion. Then he was sent to Dublin. The last official report on his conduct there is a highly complimentary mention by the General under whom he served. Shocked by the Skerrington murder, and seeing that the Irish Command was determined to hush it up, Sir Francis Vane went to London and told the Prime Minister all about it. The result was that Lord Kitchener ordered the court-martial which convicted Captain Bowen-Coulthurst of wilful murder. Both Mr. Asquith and Lord Kitchener thanked Sir Francis for doing what he did, and for which (as *Truth* says) he deserves the gratitude of every honest man. But now come in the British Prussians. It "outraged the feelings of military Brahminism." How dare a mere Major come to London and tell tales about Staff folk? They got rid of him. When he had a chance to make himself useful in the American Army, these War Office Huns refused him permission. Then, as he was unemployed, and couldn't go to America, he naturally decided to go home. But they refused him permission even to do that! "Was there ever a more outrageous abuse of military power than this?" asks *Truth*. We hope there was never such a case at all to compare with it, and surely it cannot happen again? Either *Truth* ought to be permanently suspended, or these

yahoos at the War Office ought to be weeded out and publicly disgraced. Vindictive swine! It is almost a compliment to call them Prussians, because after all a Prussian is bred so, but they are presumably Englishmen and sinning against the light. The last stage of the disgraceful history shows them still in power, and still abusing it.

On July 5, Sir Francis wrote for special permission to escort his sick wife home to Italy. On Sept. 15 (over two months to consider it!) these unspeakable cads replied: "That your letter of the 5th July has been duly considered and that the objections previously raised to the issue of passports to you to accompany Lady Vane to Italy will now be withdrawn, provided that the Italian authorities will grant the necessary visa, and that you give an undertaking that you will remain quietly at your residence in Italy without associating yourself with any political movements."

To this Sir Francis Vane replied on September 14 that he was prepared to accept these terms, the more so as his motive for returning to Italy was the state of his wife's health; but that to prevent misunderstanding, while he had never taken part in any political movement in Italy, he had taken part in certain public work, such as the Boy Scout movement and the prevention of cruelty to animals, and proposed, when circumstances permitted, to offer his services to the Italian Red Cross, nor could he give any undertaking to refrain from such work in future; and so on. After another interval of nearly three months (December 5) came the answer that his reply had been referred to the War Office, with this result: "The Army Council are unable to regard the undertaking given therein as entirely satisfactory, as it is in their opinion undesirable that you should undertake work under the Italian Red Cross, or associate yourself with the Boy Scout movement or any other similar public organisation."

Should you feel unable to satisfy the conditions asked for, the Army Council will raise no objection to your being allowed to accompany your wife to Italy, returning to this country at the earliest possible moment.

There is one "political movement" which we will never promise to avoid. It is the movement to rid the Government and its offices of men of that type. It is impossible to describe them adequately without offending the rules of decency. Yet it is quite probable that in society they pose as gentlemen.

To think there are Englishmen capable of behaving so to another Englishman is horrid enough. To think we tolerate a system in which such atrocious behaviour is possible makes the blood boil.

THE NEW "CHINA REVIEW."

An event of note for those interested in things Chinese is the appearance of *The New China Review*, edited by Mr. Samuel Couling, the compiler of the *Encyclopaedia Sinica*. Though the fruits of much spadework in sinology are in the old *Review* and in the *Chinese Repository*, as well as within the covers of books, there is need of some such receptacle for the work of contemporary students. Giles and Parker are going to write for it, so that the pace will be set right for the others. There are set to be six numbers this year, for which nine dollars are charged. We fancy it would have been better to announce it as a quarterly. With missionary stuff and politics barred, and not too much material available, the quarterly scheme would have made things easier for the editor and probably better for the reader. However, we shall see.

Professor Giles gives the venture his blessing with a few opening remarks. Then follows an account of the work of M. Edward Chavannes, the French sinologist who translated so much Chinese literature, and died just a year ago. There is a good full page portrait of M. Chavannes. Major W. Percival Yetts contributes a first instalment of Taoist legends, with valuable notes. Mr. E. T. C. Werner, formerly Consul at Fochow, has a curious note on the custom of flattening the heads of infants, common among primitive peoples, and once known in China. Mr. H. B. Morse writes of the short-lived republic in Formosa, proclaimed on May 24, 1895, and squelched by the Japanese by October of the same year. Mr. Morse was there all the time, in charge of the Customs at Tamsui, and had some exciting days and nights, of which he briefly tells. Sir E. D. Ross writes of a school of languages which a Ming Emperor started in 1407 so that he could have interpreters capable of talking with foreign ambassadors. He discovers that tea, first brought to Europe towards the end of the 16th century, appears to have been in demand in Arabia long before that. Henri Dore (S. J.) has the beginning of an article on "Le Grand Pelerinage Bouddhique de Lang-chau," etc. The first three chapters consist of very scholarly notes on the history and topography of the Five Mountains of Tong-tcheou. W. A. Cornaby has some notes on Chinese drama and ancient choral dances. It seems the Chinese had an even greater scorn for stage players than we, though they were with rogues and vagabonds. One old Chinese writer's forehead blushed red as hibiscus when he thought of actors. Herbert Chatley, D. Sc., professes to discuss Chinese psychology. He makes an opening remark which should serve as a useful warning to the editor and the contributors. "The now immense mass of literature on Chinese subjects has little appeal to the ordinary Western man of intelligence," he says, "because it rarely arrives at a conclusion, but is on the whole a record of a pursuit of knowledge merely for knowledge's sake. It is a first instalment, only, and is none too promising, especially as in one place he seems to take Freud's nonsense seriously. Christopher Irving reviews Foucher's 'Beginnings of Buddhist Art,' at great length. Then come nine pages of "Notes and Queries," which should be a useful and popular feature. Many of these notes are old ones by Professor Parker, intended for the old *Review*. From these pages we learn that Catay should be pronounced Catay—not with the *thea* sound; and that "people entering the mountain to dig stone do let out the hidden humour" 3 lines from A.D. 129, thus accounting for China's backwardness in mining. Some shorter reviews close the number. In the review of Mr. Morse's History of China's foreign relations we came across this criticism: "While Dr. Morse's style is extremely clear, etc." The scholarly hatred of Christianity should be 'The scholars' hatred'; such a hatred may be felt by all the literati, but comes from ignorance rather than scholarship. "That is a matter of opinion, and if the expression 'intellectual contempt' be substituted for 'hatred,' there is probably a greater weight of opinion, among Europeans as well as Chinese, against the reviewer's opinion than for it. In any case, it is an impertinence to accuse the literati of ignorance of Christianity. They actually know more about it, and understand it better, than the average missionary or the generality of lay Christians."

In the next number we are promised an article by Mrs. Archibald Little on her famous husband.

MAGISTRATE AND SOLICITOR.

The *China Mail* submits that in the case here mentioned Magistrate Orme has put himself in the wrong. Mr. J. H. Gardiner appeared for a Chinese charged with larceny, and pointed out that the prosecution had not proved its case. Perhaps it is irritating to hear commonplaces uttered oracularly, but magistrates must rise superior to such human frailties. When Mr. Gardiner said "the onus of proof lies with the prosecution," he was undoubtedly "teaching his grandnephew to suck eggs," as the saying is. Magistrate Orme retorted: Are you giving me

instructions? Mr. Gardiner admitted that he was aware his Worship must be acquainted with the law before he mounted the Bench, but his (Mr. Gardiner's) duty was to assist his Worship in the administration of justice. There was not sufficient evidence in this case to convict his client of larceny. The Magistrate promptly altered the charge to one of "unlawful possession," and as promptly fined the man \$10. Mr. Gardiner protested that he had not been given any opportunity to answer this new charge.

Mr. Orme: The case is finished; I'm sorry.

Mr. Gardiner insisted that it was not finished.

Mr. Orme: What do you mean? Mr. Gardiner repeated the statement, adding that an appeal could be lodged.

Mr. Orme: You seem not to have understood me. This is my Court, and I am in charge. When I say the case is finished, it is. You may apply for a rehearing.

The *China Mail* desires to point out that Mr. Orme was mistaken. It is not his Court, but the People's (The King's, if you'd rather have it that way). The Magistrate is there to do a public duty and serve justice as between man and man. It would have been more seemly and fair in this case to have allowed the accused's counsel an opportunity of answering the amended charge. Not to make any bones of it, we consider it was his duty to have done so.

WHAT BANKS ARE FOR.

An interesting point was scored by the Deputy Chairman of Barclay's Bank at its meeting on January 27. It had been so frequently pointed out in speeches advocating bank amalgamations that greater facilities for financing trade would result, that many commercial men had got a wrong impression. Barclay's, according to Sir Herbert Hambling, have been receiving many letters from disappointed parties who expected the Bank to act as underwriters for new promotions. That was not a banker's business. A bank is quite willing and anxious to finance trade, and quite willing to give its customers temporary accommodation to help them in their trade, but no bank invests its money as fixed capital in such promotions. There is a very big difference between advancing loans against trade capital, for turnover, and enterprise, even though the speculation be sound.

LOCAL AND GENERAL.

To-day's dollar is worth 3s. 15-16d.

Two Chinese cases of enteric fever constitute to-day's return of communicable disease.

Mr. Frank Lammet is here from Borneo for a three months' vacation.

The Officers of Knox's Mission are entertaining their friends at a dance to be held at the Peak Club on Friday night.

There will be a sitting of the Bankruptcy Court to-morrow morning at 10.30. Mr. Justice Melbourne presiding.

The French Ambassador from Tokyo, with family and suite, has been visiting Hongkong and Canton. They are going to visit Chinese cities in the north.

The Northcliffe Press has opened a campaign against Mr. Austen Chamberlain's appointment as Chancellor of the Exchequer, vigorously criticising the new war bond issue.

Sub-Conductor E. J. Cashman, R.A.O. Corps, was serving in Hongkong when war broke out and he went to Egypt to join the Expeditionary Force. After four years' service there he has been rewarded with the Meritorious Service Medal.

A football team chosen from the Officers and men of Knox's Mission will play a Hongkong team at the "Happy Valley" to-day at 4.30 p.m. To-morrow they will play a team of the Manchesters, and on Friday they are playing hockey against the Staff and Departments of the China Command.

A Chinese steamer, *ss. Tung Ho*, built by the Kwang Nam S.S. Company will be launched on May 1. This ship has been under construction at the Kwang Nam Dockyard, at Whampoo, of which Mr. Tam Sai Ting is the managing director. According to Mr. Tam, the new ship will be used for running between Canton and Shanghai.

An officer who will be remembered by many Hongkong residents, Major R.M. Crose, R.G.A., has received as a war reward, special promotion to Brevet Lieutenant-Colonel. This officer will be remembered best for his theatrical productions. Chief among these were "The Idol's Eye" and "The Cook," which were very popular when produced here.

MAGISTRACY.

(MR. ORME'S COURT.)

THEFT FROM NAVAL YARD.

Two Chinese were this morning charged with the theft of nine pieces of brass from the Naval Yard or alternatively with receiving stolen property and pleaded "not guilty."

Sergeant Turner of the A.S.C. said he was walking along the lane leading from the A.S.C. pier towards the tram lines at about 4 p.m. yesterday, when he noticed the two prisoners going towards the pier. The first prisoner had a basket while the other carried a pole. As they had no business in the A.S.C. compound, he became suspicious and walking up to the gate, he hid behind a pillar and watched them. He saw them walk on to a piece of grass immediately under a 15 feet wall separating the A.S.C. compound from the Naval Yard. The first prisoner was observed to be stooping down and picking something up from the grass and putting it in the basket. Witness walked up to the prisoners and as he approached them, he saw four pieces of brass come over the wall from the yard. When he reached the spot where the prisoners were they moved away. The first prisoner had the basket slung over his shoulder, and found nine pieces of brass castings in the basket. He arrested both. The first prisoner said he brought the brass in Tsimshatsui and the other said he saw the first prisoner buy the brass; in fact, the first prisoner did not have sufficient money and he loaned him 20 cents.

After Sergeant Bruce of the R.N.Y.P. had recognised the brass as part of a lot of castings which were being returned to the store, his Worship passed sentence of six months' hard labour on each prisoner remarking that it was a serious matter to steal from the Government.

A CHISEL.

A Chinese who was arrested for having in his possession an offensive weapon, to wit, a chisel, said he left his bad on the pavement outside a spirit shop in Queen's Road, West, at four o'clock yesterday morning to go to the public latrine. On the road, he found the chisel and picked it up. When he left the latrine, he was accosted by a Chinese detective who searched him and finding the chisel in his hand, took him into custody. His Worship said the chisel was dangerous and the prisoner was sentenced to six weeks with hard labour.

A SAUCEPAN.

When charged with the theft of a brass saucepan from a house in Western Street, a Chinese said he had only just arrived from the country and went to the house to look for a friend. The complainant who happened to be his friend's enemy, "planted" the pan on him (witness) through spite. Sentence of one month's hard labour was passed.

OPIUM.

A big seizure of opium was effected by the police last night when a party of police under the direction of Sergeant Dorrington, boarded the *Macao boat Sui An* on its arrival from Macao, and, on the strength of information received, searched the ship for opium. After what appeared to be a fruitless hunt, the searchers happened on a cupboard under the companion way leading from the main deck to the smoke room on the upper deck and when this was opened it was found to contain 250 lbs of opium valued at \$12,325. The case was mentioned to his Worship this morning and as no arrest had been made the drug was ordered to be confiscated.

(MR. LINDSELL'S COURT.)

A CHAIR COOLIE FINED.

When charged with being an unlicensed chair coolie, a Chinese this morning pleaded that he was a newcomer and could not afford a licence.

His Worship: If you have no money, how did you get the chair?—A friend bought it for me.

His Worship: Well, then, your friend will have to pay the \$3 fine I am going to impose on you!

EXTRAORDINARY ARGUMENT.

A RICE CASE.

Two Chinese women, who were defended by Mr. Goldring, were this morning charged with the theft of piculs of rice from a Japanese rice godown at No. 45 Praya East. Counsel pleaded "guilty" on behalf of the two first prisoners while the case against the other was withdrawn by the police. Addressing his Worship on the first prisoner's behalf Mr. Goldring said the woman while admitting the theft, pleaded that she was forced to do so because of the horrible high price of rice. She was only a poor boatwoman, said counsel, and could not afford to buy rice at the present high rate. He did not know whether she should say it or not, but they all knew that there was a feeling of resentment all over Kwangtung over the securing of large quantities of rice by the Japanese; feeling had run pretty high in this connection, and he thought that had something to do with the theft by this woman from a Japanese Godown. These poor Chinese of the prisoner's class are under the impression that their present inability to keep body and soul

NAVAL DANCE.

COMMODORE MAKES WAR MEMORIAL SUGGESTION.

The Royal Naval Quadrille Club held their last dance of the season in the Naval Canteen Theatre last night. It was a huge success. There was a large attendance of officers and lower deck men, including Commodore V.G. Turner, R.N., Flag Captain and Mrs. F. C. Fisher, R.N., Flag Lieutenant, Livingstone, Commander-Freeman, R.N.R., Paymaster, Lieut. and Mrs. A. S. Holborn.

Commencing at 8.30 the dance continued until 2 a.m. There was a long and popular dance programme, including the Waltz, Fox Trot, One Step, Hesitation and Flirtation Waltzes, and square dances. Capital music was provided by Mrs. Titmas, piano, and Sergeant A. White, violin. Throughout the dance there were numerous couples taking part and despite the rather humid atmosphere there was no diminishing of numbers on the floor until after midnight.

A feature was the splendid decorations. Illuminated lanterns lit up the entrance which was draped in flags, and the theatre itself was very tastefully adorned.

During a break in the programme, the President, Chief Writer Smith, made a short speech in which he remarked that he regretted to announce that owing to the change very probably being required in the near future for the use of the men of the fleet, other arrangements would have to be made to obtain a suitable room for dancing and suggested that one way would be for the Naval, Army, and Dockyard Clubs to amalgamate for the purpose of obtaining a room at the City Hall or some such building as the expenses for one club to hire such a room would be far too heavy. Thanks were accorded the Commodore, Flag Captain, and Mrs. Fisher and other Officers for their attendance.

The Commodore responded and endorsed the remarks of the President as regards the use of the room being required for the Fleet, and fell in with his suggestion as regards the clubs uniting with a view of obtaining another room. He added that he (the Commodore) would very much like to see a Union Jack Club erected and then a suitable room might be set aside for the purpose of dancing, etc. He would like such a nature should be done whereby the men who actually did their share in keeping our great nation intact during the perilous times could benefit.

A lovely basket of flowers was presented by Miss Cissie Hast to Mrs. Fisher, wife of Flag Captain Fisher, with the following words inscribed on blue ribbon encircling the basket, "With the compliments of the R.N.Q.C. 1919."

Mrs. Fisher presented Miss Hast with a small, but very neat bouquet of flowers with blue ribbon attached similarly inscribed.

On the conclusion of this ceremony a flash light photograph was taken by Miss Cheung.

A new feature was introduced as regards refreshments by having a small buffet on the stage in lieu of placing tables around the dancing room as on former occasions. This proved very successful.

The officials responsible for the splendid arrangements were:—President and Secretary, Chief Writer T. H. Smith; Master of Ceremonies, Yeoman of Signals Woodley; Committee, Messrs. Bent, Wain, Langford and Duffing.

BANKING.

Lord Macleay speaking as chairman at the annual meeting of the National, Provincial, and Union Bank on Jan. 30, mentioned that as he was a member of the committee which the Government had appointed to see that amalgamating banks did not form a "money trust," and squeeze the people, he could not say much on the subject.

He would say, however, that where amalgamations do take place it would be positively suicidal for the amalgamated institutions to curtail the assistance they have hitherto as separate concerns rendered to the public, and so far as he could judge this wasn't likely to occur.

together was due to the monopoly which the Japanese have put on the rice market. Counsel pleaded leniency. His Worship passed sentence of \$50 fine or in default four weeks' hard labour.

THE LYE ON CASE.

Mr. Lewis appeared before his Worship this morning, and applied for the re-opening of the case in which a Chinese, a Deputy Tax Collector of the Hai Poing district, was last week sentenced to six weeks' imprisonment with hard labour for picking the pocket of another Chinese on board the Yau-mat ferry launch *Lye On*. Counsel said he had been instructed by the prisoner's wife to appear for him. His Worship fixed the case for Friday at 2 p.m.

THE CHINA BORNEO CO.

ANNUAL MEETING.

Mr. W. G. Darby presided at the sixteenth annual general meeting of the China-Borneo Co., Ltd. held in the Board room of Messrs. Gibb Livingston & Co.

These present were:—Directors Messrs. W. G. Darby, A. O. Lang, A. E. Griffin and Sir Paul Chater. Shareholders Messrs. O. Baptista, L. Y. Po, A. O. Lang, O. F. Ellis, M. S. Northcott, H. W. B. Kennett (Secretary) T. E. Pearce, A. W. Smith, E. Raymond and A. H. M. da Silva.

After the Secretary (Mr. H. W. B. Kennett) read the notice convening the meeting the Chairman addressed the shareholders as follows:—

Gentlemen.—With your consent we will take the Report and Accounts, together with the Auditor's certificate, as read.

I think that you will agree that the figures we are able to place before you on this occasion are satisfactory and it is a source of great relief and gratification to us that after all the difficulties and anxieties of the last four years the termination of hostilities should find us in such a sound financial position.

Our Cash and liquid Assets amounted at the end of the year to over \$300,000.00 or more than half of the capital of the Company. Our outstanding liabilities under the heading of Sundries Debtors show an increase of \$300,000.00, but they are all quite sound assets, a considerable portion of them has been collected, and since the accounts were closed, our Stocks of Timber and Material, notwithstanding the high cost of

production, show a decrease of approximately \$35,000.00, and have been valued on a very conservative basis. During the year we have inaugurated a Provident Fund for our staff, and I feel sure that no shareholder will grudge the moderate contribution for which the Company will be liable in order to encourage our Employees to make some provision for the future.

I trust shareholders will approve of the manner in which we propose to allocate our profits. It has always been the policy of this Company—and considering the nature of its operations—I think it has been a wise policy—to be conservative in the payment of dividends, and the special bonus which we propose to distribute on this occasion is in the nature of a windfall and represents the Company's share in some salvage operations in which we were interested some two years ago, and which has since been paid.

The establishment of a Fund for Replacements and Renewals does not imply any existing need for further depreciation of our properties. It is only intended as a provision for any extraordinary repairs and renewals, which may become necessary from time to time and which our Auditor considers cannot properly be charged to Capital.

Gentlemen, during the past four years our programme for the extension of the Company's business has necessarily been a standstill and fresh markets, which gave good promise of successful development, have been lost to us for the time being, but now that the war is happily over we hope to make up for lost time and we propose to devote our cash resources to the acquisition of the most modern and up to date machinery for logging and converting timber. We anticipate that by these means we shall considerably increase our output and lower our cost of production, which is now much higher than it was before the war and is likely to remain so.

As regards our prospects for the immediate future I would warn shareholders that they must not reckon on any continuance of the exceptional prosperity enjoyed by the Company during the last year which was due to very unusual circumstances which are not likely to recur.

On the other hand we gather from reports which reach us that as soon as things settle down there will be a keen demand for timber throughout the world, and provided the requisite tonnage is obtainable there is reason to hope that we shall be able to dispose of our output to good advantage.

Before formally proposing the adoption of the Report and Accounts I shall be pleased to answer any questions connected with them which shareholders may desire to ask.

Mr. A. W. G. Darby then moved the adoption of the report and accounts, which was seconded by Mr. T. E. Pearce, who congratulated the directors on the very satisfactory state of affairs that existed and expressed his pleasure that the Directors had seen fit to establish a provident fund for its employees.

The re-election of Mr. A. O. Lang as a director was moved by Mr. Northcott and seconded by Mr. Ellis and carried.

The re-appointment of Mr. C. Bernard Brown was moved by Mr. Baptista and seconded by Mr. Kennett. Carried.

A LIFE SAVER.

It is said to be a Chamberlain's Colic and Diarrhoea Remedy has saved the lives of more people and relieved more suffering than any other remedy in existence. It is known all over the civilized world for its speedy cures of cramps in the stomach, diarrhoea and all intestinal pains. For sale by all Chemists and Storekeepers.

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ROYAL MAIL SERVICE
UNDER CONTRACT WITH HIS MAJESTY'S GOVERNMENT
JAPAN, CHINA STRAITS, BURMA, COLOMBO, INDIA Etc.
TO
MARSEILLES & LONDON.
Via SINGAPORE, PENANG, COLOMBO AND PORT SAID.

S.S.	Leaves Hongkong	Due Marseilles	Due London
SELLORE	10th April	28th May	3rd June

S.S.	Leaves Hongkong	Due Bombay
DUNERA	12th April	1st May

S.S.	Leaves Hongkong	Due Shanghai
DUNERA	21st March	Shanghai only.

Wireless on all steamers.
For PASSENGER RATES, HAND BOOKS, FREIGHTS, &c. apply to—
P. & O. S. N. Co.'s Office, E. V. D. PARR, Superintendent.

OCEAN TRANSPORT CO., LTD.
(TAIYO KAIUN KAISHA)

FOR VANCOUVER AND SEATTLE.

For Space and Particulars apply to DODWELL & CO., LTD., Agents.

NATAL LINE OF STEAMERS.

TAKING CARGO on through Bills of Lading to SOUTH AFRICAN PORTS
with transshipment at CALCUTTA, in conjunction with the
INDO-CHINA STEAM NAVIGATION CO., LTD.
AND APCAR LINE
sailings from Hongkong.

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THE NANYO YUSEN KAISHA
(SOUTH SEA MAIL S.S. CO.)

Regular Service of Steamers Between Japan, Hongkong, Singapore, Batavia, Samarang and Sourabaya.

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For JAPAN.

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FOR NEW YORK.

THE American Steamship

"MONMOUTH"

Will be despatched for New York on or about 10th April 1919.

For Freight and particulars please apply to—

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O. S. K.
OSAKA SHOSHEN KAISHA

SAILINGS FROM HONGKONG SUBJECT TO ALTERATION.

LONDON	Monthly direct service via Singapore and Port Said.
ALPS MARU	Friday, 28th March.
GENOA & BOMBAY	Monthly service, taking cargo on through Bills of Lading with transshipment at Bombay to Company's steamers.
MITSUBI MARU	Monday, 7th April.
MARSEILLES	Monthly direct service via Singapore and Port Said.
BUENOS AIRES, RIO DE JANEIRO, SANTOS, MAURITIUS, DURBAN & CAPE TOWN via SINGAPORE.	
HIMALAYA MARU	Saturday, 12th April.
BOMBAY COLOMBO	Regular fortnightly service via Singapore.
MITSUBI MARU	Monday, 7th April.
BATAVIA, SAMARANG, SOERABAYA	Monthly direct service.
SYDNEY, MELBOURNE	Monthly service calling at AUCKLAND, N.Z., and ADELAIDE.
LUZON MARU	End of March.
VICTORIA, VANCOUVER, SEATTLE, TACOMA	Regular fortnightly service touching at intermediate ports in Japan and taking cargo to OYEDLAND PORTS in connection with Chicago, Milwaukee and St. Paul Railway.
ARABIA MARU	Thursday, 10th April.
MANILA MARU	Saturday, 12th April.
HAIPHONG	Three times a month service.
TAIYOKU MARU	Thursday, 27th March.
JAPAN PORTS.	
KEELUNG, TAKAO via SWATOW, AMOY	Passengers have excellent accommodation for 1st and 2nd class Saloon. Passengers will arrive and depart from the SOON YIP WHARF, 100 Yards from the Office.
For TAKAO via SWATOW and AMOY.	
BOSHIU MARU	Thursday, 27th March at 9 a.m.
For KEELUNG via SWATOW and AMOY.	
AMAKUSA MARU	Sunday, 30th Mar., at 10 a.m.
For sailing dates and further particulars please apply to—	
K. YAMASAKI, Manager.	No. 1, Queen's Building.

Tel. No. 744 & 745.

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TICKETS SUPPLIED TO ALL PARTS OF THE WORLD at Tariff Rates.
LETTERS OF CREDIT and CIRCULAR NOTES ISSUED and CASHED.
BAGGAGE collected, forwarded and insured at lowest rates.
Cook's "FAR EASTERN TRAVELLER'S" GAZETTE, containing Sailing and Fare from the Far East to all parts of the World, will be forwarded free on application.

Telegraphic Address "COOKSON" THOS. COOK & SON,
Telephone No. 624.
Hongkong Hotel Buildings, Hongkong.
Also SHANGHAI, PEKING, YOKOHAMA, MANILA.
Cable Office: LUDGATE CIRCUS, LONDON, E.C.

SHIPPING

C. N. C.
CHINA NAVIGATION CO., LTD.

SAILINGS SUBJECT TO ALTERATION.

FOR	THROUGH	TO SAIL
WUHU	Shanghai	Mar. 27, at Noon.
SHANGHAI	Shanghai	Mar. 27, at 3 p.m.
SWATOW & BANGKOK	TAKING	Mar. 31, at 10 a.m.
SHANGHAI & TSINGTAO	KWANG	Mar. 31, at Noon.
SHANGHAI	TSING	April 1, at Noon.
SHANGHAI	TSING	April 3, at Noon.

SHANGHAI LINE—PASSENGERS, MAILS AND CARGO. Excellent Saloon accommodation. Electric Light and Heat in Saloon and State-rooms. Regular service between Canton, Hongkong and Shanghai, taking cargo on through Bills of Lading to all Yangtze and Northern China Ports. Passengers are landed in Shanghai, avoiding the inconvenience of transshipment at Woeung.

For Freight or Passage, apply to—

BUTTERFIELD & SWIRE, AGENTS.

INDO-CHINA STEAM NAVIGATION CO., LD.

PROJECTED SAILINGS FROM HONGKONG
(SUBJECT TO ALTERATION).

FOR	THROUGH	TO SAIL
KOBE	KWANGSANG	FRIDAY, Mar. 28, Daylight.
MANILA	YUENSANG	FRIDAY, Mar. 28, at 3 p.m.
STRAITS & CALCUTTA	KUMSANG	TUESDAY, April 1, at 3 p.m.
SHANGHAI	WINGSANG	FRIDAY, April 4, Daylight.
MANILA	LOONGSANG	FRIDAY, April 4, at 3 p.m.

CALCUTTA LINE—This line is now being re-organized and will shortly afford frequent and regular sailings to Calcutta via Singapore and Penang. Steaming from Calcutta, steamers proceed via Straits and Hongkong to Japan, occasionally calling at Shanghai.

SHANGHAI LINE—Sailings approximately every five days between Canton and Shanghai, sometimes calling at Swatow, and Yuenan Port via Shanghai. Through Bills of Lading are issued to all Northern and Yangtze Ports.

MANILA LINE—A weekly service is maintained with Manila by vessels with good passenger accommodation; sailings, twice a week, for passengers and cargo, calling at Batavia when indicated.

HAIPHONG LINE—Sailings approximately weekly for passengers and cargo, calling at Haiphong when indicated.

BORNEO LINE—One sailing per month between Hongkong and Sandakan by a steamer having up-to-date accommodation for passengers and cargo.

TIENSHAN LINE—A regular service is run from March to October between Hongkong and Tientsin, calling at Weihaiwei and Chefoo.

Under Manila Government Passport Regulations, All European Passengers, leaving the Colony of Straits Settlements, are required to produce on arrival at destination passports with their photographs and description affixed thereto.

For Freight or Passage, apply to—

JARDINE, MATHESON & Co., Ltd.

BRITISH INDIA S.N. CO., LTD.

APCAR LINE.

REGULAR SERVICE BETWEEN

CALCUTTA, STRAITS, HONGKONG, SHANGHAI
AND JAPAN PORTS.

EASTWARD.

WESTWARD.

The above Steamers have excellent saloon accommodation for passengers and are fitted with all modern conveniences and carry a duly qualified surgeon.

For Freight or Passage, apply to

DAVID SASSOON & CO., LTD., Agents.

THE ADMIRAL LINE.
PACIFIC STEAMSHIP CO.

TRANS-PACIFIC FREIGHT SERVICE.

REGULAR SAILINGS

BETWEEN

CHINA, MANILA, SINGAPORE, JAPAN
and SEATTLE.

FOR FREIGHT AND PARTICULARS APPLY TO:

THE ADMIRAL LINE,

JOHN J. GORMAN, GENERAL AGENT.

Telephone 2833.

Fifth Floor, Hotel Mansions.

TOYO KISEN KAISHA

SAN FRANCISCO LINE.

SHANGHAI, INLAND SEA, JAPAN and HONOLULU.

FAST AND LUXURIOUS MAIL STEAMERS.

Sailings from Hongkong—Subject to change without notice.

Steamers	Tons	Leave Hongkong
KOREA MARU	20,000	28th Feb. from Yokohama.
PERSIA MARU	9,000	5th April.
KOREA MARU	20,000	25th April from Yokohama.
NIPPON MARU	11,000	29th April from Yokohama.
TENYO MARU	21,000	5th May.
SHINYO MARU	21,000	21st May.
SIBERIA MARU	20,000	22nd May from Yokohama.

SOUTH AMERICAN LINE.

HONGKONG to VALPARAISO via JAPAN, HONOLULU.

SAN FRANCISCO, SAN PEDRO, BALINO CRUZ, BALBOA.

CALLAO, AERCA and IQUIQUE.

Thence by Trans-Andean Route to Buenos Aires.

Steamers	Tons	Leave Hongkong
SHIYO MARU	17,500	May 3rd.
KIYO MARU	17,500	July 12th.
ANYO MARU	19,500	Sept. 10th.

Tickets are interchangeable with the Canadian Pacific Ocean Services, Ltd. and the Pacific Mail Steamship Co.
Passengers may travel by rail between ports of call in Japan free of charge.
For full information as to rates, sailings, etc., apply to—

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SAILINGS FROM HONGKONG to VANCOUVER

via NAGASAKI (or Moji) KOBE and YOKOHAMA.

STRAITS FROM HONGKONG. ARRIVE VANCOUVER.

Empress of Asia... 29th Mar. 14th April.

Monteagle... 5th April. 29th April.

Empress of Russia... 1st May. 19th May.

Empress of Japan... 14th May. 4th June.

Empress of Asia... 29th May. 16th June.

Monteagle... 10th June. 4th July.

Empress of Russia... 26th June. 14th July.

Empress of Japan... 9th July. 30th July.

Empress of Asia... 24th July. 11th Aug.

"FARES HONGKONG TO EUROPE."

"EMPRESS OF RUSSIA" Gold \$491.00

"EMPRESS OF ASIA" Gold \$438.00

"EMPRESS OF JAPAN" Gold \$438.00

"MONTEAGLE" Gold \$438.00

Payable in Local currency at demand rate on New York.

DOUGLAS STEAMSHIP CO., LTD.

HONGKONG & SOUTH CHINA COAST PORT SERVICE.

REGULAR SERVICE of Fast, High Class Coast Steamers having good accommodation for first class passengers. Electric Light and Fans in State-rooms and Saloons. Excellent Cuisine.

SWATOW, AMOY & FOCHOW

AND RETURN.

(Occupying 9 to 10 Days)

HAIPHONG... Capt. J. W. Evans... THURSDAY, 27th March at 4 p.m.

Arrivals and Departures from the Company's Wharf (near Blake Pier).

For FREIGHT and PASSAGE apply to—

DOUGLAS LAPRAIK & Co.

General Managers.

CHINA MAIL S.S. CO., LTD.

FREIGHT AND PASSENGERS.

"NANKING" (15,000 tons, American Registry).

"CHINA" (10,200 tons, American Registry).

SAILINGS FROM HONGKONG FOR

SAN FRANCISCO

via SHANGHAI, JAPAN PORTS & HONOLULU

"NANKING" April 3rd, 1919.

"CHINA" April 24th, 1919.

AN UNEXPERIENCED HIGH CLASS PASSENGER SERVICE.

O. H. RITTER, Freight and Passenger Agent.

Prince's Buildings, 100 House Street. Tel. 1934.

INDIAN AFRICAN LINE.

Cargo carried on through Bills of Lading from HONGKONG to BEIRA, DELAGOA BAY, DURBAN (Natal), EAST LONDON, PORT ELIZABETH and CAPE TOWN with transshipment at COLOMBO to Steamers of the INDIAN AFRICAN LINE.

PROPOSED SAILING.

Connecting with

FROM COLOMBO

EXCELLENT ACCOMMODATION FOR 1ST AND 2ND CLASS PASSENGERS.

ORIENTAL AFRICAN LINE.

Regular Direct Service from JAPAN, CHINA and STRAITS to BEIRA, DELAGOA BAY, DURBAN, EAST LONDON, PORT ELIZABETH and CAPE TOWN, sailing at MAURITIUS en route and affording the Quickest Freight Transport from the ORIENT to SOUTH AFRICA.

For dates of departure, Rates of Freight, apply to

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MANAGING AGENTS.

"ELLERMAN" LINE.

(Ellerman & Bucknall Steamship Co., Ltd.)

JAPAN, CHINA AND STRAITS

TO

UNITED KINGDOM & CONTINENT.

FOR PARTICULARS OF SAILINGS SHIPPERS ARE REQUESTED TO APPROACH THE UNDERSIGNED

For

LONDON... "CITY OF BRISTOL" On 15th April.

Steamers proceed via Suez Canal or Cape of Good Hope at Owners option.

Subject to change without notice.

Or to REISS & Co., Canton.

THE BANK LINE, LTD.

General Agents.

JAVA-PACIFIC LINE

OF THE

JAVA-CHINA-JAPAN LIJN

Monthly Service between

NETH. INDIA, MANILA, HONGKONG AND SAN FRANCISCO.

The steamers are all fitted throughout with electric light and have accommodation for a limited number of saloon passengers.

All steamers carry a duly qualified surgeon.

Cargo taken on through Bills of Lading to all Overland Points to the United States of America and Canada.

For Particulars of Freight and Passage apply to the

JAVA-CHINA-JAPAN LIJN,

General Managers, York Buildings.

Telephone No. 1674.

A SOLDIER'S BOOK.

On the main question of the degrading servitude of the military life an opinion is given in a remarkable little book just published by Messrs. Allen & Unwin (Museum Street, London). *The Diary of a Dead Officer*, which shows that to an educated man the life is that of moral torture. Arthur Graeme West enlisted as a private from Balliol in 1914, took a commission eighteen months later, and was killed in April 1917. One of the striking passages of the book shows that German militarism is held up by the War Office as an example to be imitated, not as a danger to be avoided. He quotes from a lecture delivered to the men by a commanding officer. "The Germans," said the Colonel, "though we sneered at them at the time, were now proved to have perfected the system of training men in a short time. We must copy the Prussian method. What we must aim at was, as he had said, the discipline of the Germans." What that discipline meant the Social Democrats would like to see it introduced into England. The same writer gives an example of the sort of thing that is supposed in the army to promote discipline and efficiency. They were given special drill, he says, for the purpose of teaching the important duty how to tuck his stick under his left arm! To quote: "We practiced, in two movements (1) put the stick under left arm; (2) put the stick under right arm; (3) put the stick under left arm; (4) put the stick under right arm; (5) put the stick under left arm; (6) put the stick under right arm; (7) put the stick under left arm; (8) put the stick under right arm; (9) put the stick under left arm; (10) put the stick under right arm; (11) put the stick under left arm; (12) put the stick under right arm; (13) put the stick under left arm; (14) put the stick under right arm; (15) put the stick under left arm; (16) put the stick under right arm; (17) put the stick under left arm; (18) put the stick under right arm; (19) put the stick under left arm; (20) put the stick under right arm; (21) put the stick under left arm; (22) put the stick under right arm; (23) put the stick under left arm; (24) put the stick under right arm; (25) put the stick under left arm; (26) put the stick under right arm; (27) put the stick under left arm; (28) put the stick under right arm; 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A detailed black and white illustration of a champagne bottle. The bottle is tall and slender with a long neck. The cork is wrapped in foil. A small label on the neck reads "COGNET DE MAISON FONDÉE EN 1820". The main label is ornate, with "DRY CHAMPAGNE" at the top, followed by "Drouot, Rogée & Co." in a script font, then "GRAND VIN" and "EXTRA DRY" in bold, and "REIMS" at the bottom. The bottle is shaded to show its rounded form and the texture of the glass.

VICTORIA DISPENSARY.
TELEPHONE 398.

SHAWAN, TONES & CO.,
Agents.

WAR FINANCE

TAXATION PROSPECTS.

Financial burdens arising from the war, and the inflation of the monetary circulation of the country, were among the subjects dealt with at a meeting of the Institute of Bankers, held at the School of Oriental Studies, Finsbury Circus, under the presidency of Mr. G. J. Marjoribanks. Mr. Alfred Moore, in a paper on "The Prospects of National Taxation," said that the Socialism that was to be feared, and must be prevented, was Bolshevism, and it seemed pretty clear that taxation, even heavy taxation, employed to promote the legitimate progress of useful public work, need not be regarded as a really formidable, still less as a disastrous thing. All through the war they had been urged, and many of them had taken part in urging others, to save and invest in Government securities. The real purpose of this saving was to divert the industry of the country from the arts of peace to those of war, to the manufacture of munitions and of the plant and machinery for increasing their manufacture. The war being, as they hoped, over, the problem now before them was to bring industry back again from war work to that of peace, and it could not be done by reversing the process—by asking the thrifty to abandon their thrift, sell their Government securities, and embark in the risks of peace enterprise—wholesale, which would be the logical course. It could not be done for the simple reason that their thrifty friends would refuse to comply. On the other hand, the creation of such a vast volume of Rente as was represented by the interest on the National Debt constituted a difficulty which had to be met somehow.

He estimated a total of 961 millions as the Rente of the present time. The figure, he added, was the measure of the burden which except as modified by taxation, had to be borne by the producers of the country in distinction from the rentiers. This distinction, however, had, of course, very little real existence; nearly every rentier was also a worker.

DISTRIBUTION OF WEALTH.

Examining the matter of Rente, he said, when a thrifty person had saved up enough to provide for his old age out of the interest obtainable on his capital, he might wholly or partly give up working and live by his Rente. He might, and often did, provide more than was necessary, and leave something for his heirs. Others might do the same, and had, in fact, done so much so that about 3 per cent. of the wealth of the country was the property of 12 per cent. of its inhabitants. But alongside of this unequal distribution there had been slowly developed a regulative machinery which had gone far, it was impossible to say how far, to rectify it. Probably if we could get the corresponding figures of a hundred years ago we should find an even greater inequality. He did not for a moment believe that the rich had been growing richer and the poor poorer. He did not believe it even from the point of view of measuring by money, and from the point of view of happiness enjoyed he felt convinced that we had been steadily improving, and did not stand in need of any tincture of Bolshevism, and he was confident that our wage-earning classes knew just as well as our wage-paying classes that anarchy is not the path to comfort.

There seemed to be an impression in many quarters that the conditions resulting from the war would only be temporary, and that after a year or two things would not be so very different from what they used to be, that the old level of general prices would pretty nearly return, and that taxation would be reduced. He could see no ground for these expectations. It would be silly to prophesy confidently, but the appearances were all the other way. As to the Budget of the coming year, 1919-20, we did not yet know what course the Chancellor of the Exchequer would take as regards the excess profits tax, and his decision might be materially influenced by the course of European politics during the next three months. If, however, our hopes of peace were realised in Russia as well as in the rest of Europe, it might be that demobilisation would go along in good earnest, in which case it was probable that excess profits due to the war might no longer exist and no excess profits come into next year's Budget. If this expectation is to demobilisation was disappointed, the figures he was about to suggest for consideration would be considerably modified, but the modifications would not be in the direction in which we should like to see them.

BUDGET FORECAST.

The rough forecast which he offered was as follows—

FOR 1919-20—EXPENDITURE.	
Service of debt.....	£ 415,000,000
Sinking Fund.....	60,000,000
Army and Navy.....	70,000,000
Pensions.....	50,000,000
Other Services.....	120,000,000
Votes of Credit.....	2,000,000,000
	£2,715,000,000

REVENUE ON BASIS OF EXISTING TAXATION.

CUSTOMS.....	£ 103,000,000
Excise.....	58,000,000
Estate Duties.....	30,000,000

EASTERN TIBET.

Lecturing on Eastern Tibet, before the members of the Royal Geographical Society, on Jan 27 Mr. Oliver Coates said:

The secrets of Central Tibet were unveiled by the British expedition to Lhasa in 1904. The northern part is an inhospitable plateau, inhabited only by a few scattered nomads. The real Tibet, where the elevation is less, lies to the south, a country of long river valleys that supports a settled population of farmers. In the east is Kham, of which very little has been known hitherto. Its history is meagre, but its people are a comparatively pure race of Tibetans, who show a great faculty of being able to absorb invading races. Early in the eighteenth century it was a congeries of lay lama States, which came under the domination of the Chinese Emperor at the same time as the Dalai Lama. Towards the end of the nineteenth century Chinese control weakened. A serious attempt to reassert the Emperor's authority and reduce the Dalai Lama to a mere religious pontiff was in the way of complete success, when the Chinese revolution broke out. In 1914 the British Government tried to arrange a settlement at a conference of British, Chinese, and Tibetan delegates convened at Simla, but though a convention was drafted at the last moment China backed out, and so relations between Tibet and China remain hostile. Now and again in his journey Mr. Coates came across small opposing forces.

The traveller started from the frontier town of Tachienlu. Here is a narrow ravine, hemmed in by steep mountains, glacier-topped, is the gateway through which the teas and silks of Western China enter Tibet. Its shifty King, now deposed, still lives in the town, alternately oppressed and patronised by Chinese officials, and puzzled Mr. Coates by his stoutness till it appeared that he wore under his clothes at the pit of his stomach, a charm-box, which he believed kept his life safe. The journey was begun in snow, but Mr. Coates soon found his way to the prosperous valleys of the Horpa country, and here, as constantly elsewhere, came across splendid lamaseries, some still intact, like that at Kangze, which rises tier upon tier on the side of a bluff, with palaces and temples resplendent in white and brown and gold, and interiors full of images, frescoes, and illuminated scrolls; others, such as that of Chando, once so picturesque, a thing of the past, the ruins of which have been turned and returned by the Chinese in search of treasure.

Income and super-tax.....	319,000,000
Excess profits (arrear).....	150,000,000
Other revenue.....	80,000,000
Deficit.....	1,975,000,000
	£2,715,000,000

He did not not pretend that these figures were to be regarded as probable guess—he put them forward merely as material for discussing the principles upon which the taxation which might be necessary should be founded. First of all he regarded it as desirable to proceed step by step towards Budget equilibrium. If the revenue turned out to be elastic only to the extent of 10 per cent., as he had assumed in framing the above guess, he did not think we ought to be alarmed, or to impose any enormous fresh taxation, or have any sensational measure, such as a capital levy. Second, as a corollary to the first proposition, we must be prepared to carry on for a year or two by means of further borrowing under Votes of Credit, provided that such votes are reduced, say, by a thousand millions a year. Third, such fresh taxation as might be imposed should consist mainly of increased income and super-tax. Fourth, such increased super-tax should be scientifically graduated, and some super-tax should be levied on quite small incomes. A "levy on capital" had been suggested by way of "subjecting" wealth to taxation, but this was only income-tax in a highly inconvenient and disturbing form. Clearly the main instrument to meet the steady growth of normal expenditure must be direct taxes, and several hundred millions would have to be raised in this way. If so, was it not high time that the matter of graduating them on a systematic method was taken in hand?

Mr. J. E. Allen remarked that the most disastrous thing that had happened in the financial world was the postponement of taxation during the first ten months of the war. The result had been to increase the money burden of the war by hundreds of millions. He reckoned that the postponement of taxation and the use of paper had imposed an income-tax of 60 p. in the pound on the very poorest persons in the country. People also who owned Debentures, bank shares, and municipal loans had lost fully half the value of all that kind of property which they had in July, 1914. A war financed by loans was really financed by a concealed levy on the capital in existence at the time that the war started. Mr. Harold Cox said the most important economic thing we could do was to encourage further accumulation of capital. He referred to the desirability of some form of tax upon expenditure, and the importance of not penalising the person whom they wanted to accumulate capital for the benefit of posterity.

NOTICES.

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GAMBLING IN SHARES.

A SHANGHAI JUDGMENT.

A Shanghai broker sold a client shares "forward." The first time the client won. He took his profit. The next time he lost heavily. He left his broker to face the music. The broker sued. The client pleaded that under the Companies' Regulations (Share) Regulations 1913, the numbers of the shares had to be given. Plaintiff replied that the power of the Minister to make King's Regulations did not cover cases like this. Judge, Sir Haviland de Saumarez, handed down a lengthy judgment, agreeing with the contention that the Minister cannot make Regulations to override the civil law. Here is the material part of it: I have, accordingly, now only to consider whether this Regulation does in fact conflict with the law of contract as it is today in England. It was described by counsel for the plaintiff in his opening as "one which cut right across the ordinary course of business as carried on in England," and therefore one which is not in accordance with English law. The regulation is founded on an ordinance of the Colony of Hongkong which made contracts for the sale of shares in joint stock companies void, and is practically identical with it only that the regulation makes such contracts illegal. The Hongkong Ordinance was founded on Lord Alton's Act, but as was contended in argument that Act differs in its object from the two local enactments. The former was to protect joint stock banks from speculation in their shares, the latter to protect people from themselves by putting an end to speculation. Both the Hongkong and China enactments followed on periods of wild speculation, that in China being the rubber boom of 1910. Now I wish it to be clearly understood that I am not criticizing the beneficence or reasonableness of this regulation. It certainly was efficacious in stopping speculation; but what I have to consider is not whether the legislation was wise or reasonable but whether, in order to stop speculation in shares or for any other reason, the Minister is empowered by the Order in Council to make such contracts as "that sued upon" illegal.

Now there is a considerable amount of confusion as to the meaning of speculation. It is often identified with gambling, which is quite a different thing. A large part of legitimate commerce depends on speculation. I cannot do better than read the remarks of the Privy Council in giving judgment in *Forster v. Osgood* (1895, A.C. 323). The question was whether contracts for the purchase and sale of shares as a speculation was gambling. Lord Halsbury in delivering the Privy Council's judgment said: "It may well be that the applicant was aware that in directing a purchase to be made the respondent did not intend to keep the shares purchased, but to sell them when, as he anticipated, would be the case, as he anticipated."

patrol would be the case, they rose in value that his object was not investment but speculation. To enter into such transactions with such an object is sometimes spoken of as "gambling on the Stock Exchange," but it certainly does not follow that the transaction involves any gaming contract. A contract cannot properly be so described merely because it is entered into in furtherance of a speculation. It is a legitimate commercial transaction to buy a commodity in the expectation that it will rise in value and with the intention of realizing a profit by its resale. Such dealings are of every day occurrence in commerce. The legal aspect of the case is the same whether he be the nature of the commodity, whether it be a cargo of wheat or the shares of a joint-stock company. Nor, again, do such purchases and sales become gaming contracts because the person purchasing is not possessed of the money required to pay for his purchase, but obtains the requisite funds in a large measure by means of advances on the security of the stocks or goods he has purchased. This, also, is an everyday commercial transaction. For example, a merchant who has to pay the price of a cargo purchased before he sells it obtains in ordinary course the means of doing so by pledging the bill of lading.

It appears then that contracts based on speculation in shares are not void in English law, and it follows that the interference with the law of contract which this regulation effects is *ultra vires*. A somewhat obscure result would follow from a different conclusion, for whereas a gaming contract is void by English law and therefore also under the Order in Council a contract based on speculation on the stock exchange would be good in England by English law and illegal in China where English law governs British subjects.

It is with regret that I have to take a different view of the Minister's powers to that which he has taken himself; but this is not one of those cases where the Court is called on to interfere with the discretion of an authority entrusted with the power of making subordinate legislation, all I have had to do is to construe an Order in Council of great complexity, and having come to a different conclusion to that at which he arrived I am bound to give effect to my opinion.

Mr. McNell asked for judgment with costs, and judgment was entered accordingly.

A FAMILY NECESSITY.

EVERY family should be provided with Chamberlain's Pain-Expeller at all times. Sprains may be cured in much less time when promptly treated. Lame back, lame shoulder, pains in the side and chest and rheumatic pains are some of the diseases for which it is especially valuable. Try this liniment and become acquainted with its qualities and you will never wish to be without it. For sale by all Chemists and Storekeepers.

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POST OFFICE.

Allied soldiers in the various hospitals in Siberia are badly in need of reading matter. Any books, newspapers, etc. for their use handed in at the G.P.O. will be packed and forwarded to them free.

The parcel post service to Cuba is suspended.

It is notified that all restrictions as to the use of wireless Telegraphy by Merchant Vessels on the China Station have been abolished.

The Services to Germany, Austria, Bulgaria and the Ottoman Empire are suspended.

No unofficial letter addressed to Adnan, Ahwaz or Mohammara in the Persian Gulf may exceed eight ounces in weight.

The insured letter and insured parcel services between Egypt (or in transit through Egypt) and Cyprus are temporarily suspended.

Uninsured parcels for the United Kingdom will in future be forwarded from Hongkong in bags and the Public are therefore advised to pack such parcels very carefully.

Until further notice parcels for civil addresses in the provinces of Unina, Vicenza, Treviso Padua, Venice and Belluno in Italy will not be accepted for transmission unless posted under the British War Office Permit.

The Parcel Post Service to British East Africa and Egypt (except for members of the Expeditionary Forces) and to Abyssinia, Bagdad, Fethree, French Somali Coast, Italian Somaliland, Portuguese East Africa, Zanzibar and Russia have been suspended.

Registered and Parcel Mails close 15 minutes earlier than the time given below unless otherwise stated.

In the case of Mails closing before 9 a.m. Registration closes at 8 o'clock on the previous evening.

INWARD MAILS.

FRIDAY, March 25.
Straits—Per CHUNSAUNG.
SUNDAY, March 30.
Straits—Per CHENGTU.
MONDAY, March 31.
Straits—Per DUNERA.
TUESDAY, April 1.
Straits—Per TIBODAS.

OUTWARD MAILS.

THURSDAY, March 27.
Fort Bayard, Hobei and Haihong—Per SONG MA, 8 a.m.
Swatow, Amoy and Formosa via Takao—Per SONG MA, 8 a.m.
Bangkok—Per NANYU MAU, No. 1, 10 a.m.
Japan via Moji—Per KOKITO, MARU, 10 a.m.
Philippine Islands, Sumatra, Australia, New Zealand—Per TAIYUAN, 10 a.m.
Shanghai and North China—Per SUIYANG, 2 p.m.
Amoy and Swatow—Per HAIHONG, 3 p.m.
Japan via Kobe—Per KWAISANG, 5 p.m.

FRIDAY, March 28.
Swatow—Per HAITAN, 1 p.m.
Philippine Islands—Per YUENSANG, 2 p.m.
Philippine Islands, Canada, United States, Central and South America, and EUROPE—Per EMPRESS OF ASIA, 10 a.m.
SUNDAY, March 30.
Swatow, Amoy and Formosa via Keelung—Per AMAKUSA MARU, 9 a.m.
MONDAY, March 31.
Swatow—Per TAMING, 9 a.m.
Shanghai, North China and Japan via Kobe—Per AKI MARU, 10 a.m.
Shanghai and North China—Per KWAISANG, 11 a.m.

TUESDAY, April 1.
Japan via Nagasaki—Per NIKKO MARU, 10 a.m.
Shanghai and North China—Per TEAN, 11 a.m.
THURSDAY, April 3.
Shanghai and North China—Per SUNNING, 11 a.m.

PASSENGERS DEPARTED.

Per s.s. *Tango Maru*, from Hongkong for Australian Ports: Dr. C. H. Oliver, Mr. S. Hall, Mr. T. Kanako, Mr. and Mrs. A. Courne, Mr. Urquhart, Mr. W. G. Simpson, Mr. J. Bradley, Mr. Noakerville, Mr. Batt, Mrs. B. C. Reid, Mrs. B. C. Fegan, Mr. L. I. Rossies, Mr. O. R. Smith, Mr. S. S. Smith, Mrs. C. H. Oliver, Mr. Geo. A. Magher, Mr. Alfred G. Ballinger, Mr. and Mrs. O. E. Campbell, Mr. M. Kai, Mr. H. Nambam, Mr. and Mrs. Williams, Mr. S. Kobomi, Mr. R. Takahashi, Mr. F. S. Souza, Mr. R. Fenwick, Capt. Judge Sub. Lieut. Curry, Mr. and Mrs. O. B. Marsh, Mr. R. Crowe, Mr. C. G. Lannay, Mr. B. de la G. Barretto, Mr. O. Furuta, Mrs. Hana Kunitomo, Mrs. Sato, and Mr. X. Ieda.

MOVEMENTS OF STEAMERS.

The P. & O. S. N. Co.'s s.s. *Tytodes* left Singapore for this Port on the 24th instant and is due here on the 1st April.
The P. & O. S. N. Co.'s s.s. *Dunera* left Singapore for this Port on the 25th instant with the outward English Mails, and is due here on the 31st instant at about daylight.

ENTERTAINMENTS.

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